IRM PROCEDURAL UPDATE

DATE: 03/14/2025

NUMBER: ts-21-0325-0379

SUBJECT: Form SS-4 Processing Guidance

AFFECTED IRM(s)/SUBSECTION(s): 21.7.13.7.2.1

CHANGE(s):

IRM 21.7.13.7.2.1 Added guidance on processing status due to current backlog

(1) All EIN cases must be worked within a timeframe based on the IRS received date, unless otherwise noted. Work must be batched by the end of the day or the time designated as the end of the day.

Note: Faxed applications received in EIN operations after 1 PM Eastern Time are considered received the next business day.

Reminder: Faxed application are worked in PEGA. See IRM 21.7.13.8, Introduction to Enterprise File Storage (EFS) PEGA.

(2) Use the table below to determine appropriate processing timeframes.

Work type	Required timeframe (from IRS received date)
SS-4 (Fax)	4 business days **Note:** If a return fax number is provided, the EIN will be faxed in about one week. If a return fax number is not provided, it will take about two weeks.
SS-4 (Mail)	30 days
Banklist (fax receipts)	10 business days
Banklist (mail receipts)	10 business days from receipt in Accounts Management Banklist unit
EIN CP Notice Responses	30 days
General EIN Correspondence	30 days

Note: For calls regarding EIN processing status advise caller of the following: EIN is currently experiencing high inventory levels which may result in delays in processing your request. Applications are being worked in the order they are received. We apologize for these delays and are diligently working to address all Form SS-4 applications received.

(3) Responses to CP Notices and general EIN correspondence are subject to Policy Statement P-21-3 requirements, per IRM 21.3.3.4.2, Policy Statement P-21-3 (formerly P-6-12) Procedures. If cases cannot be closed before the 30th day, the taxpayer must be contacted by telephone and advised when it will be resolved, or an interim letter (Notice Gatekeeper Web (SNIP) - LTR 2645C Detail Page (irs.gov)) must be issued.